**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Section 77 is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



# Taxation of Chargeable Gains Act 1992

## **1992 CHAPTER 12**

## PART III

INDIVIDUALS, PARTNERSHIPS, TRUSTS AND COLLECTIVE INVESTMENT SCHEMES [<sup>F1</sup>ETC]

## CHAPTER II

SETTLEMENTS

General provisions

<sup>F1</sup>77 Charge on settlor with interest in settlement.

.....

#### **Textual Amendments**

F1 Ss. 77-79 omitted (with effect in accordance with Sch. 2 para. 22 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 2 para. 5

# Status:

Point in time view as at 24/05/2024.

#### **Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Section 77 is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.